

AMENDMENTS TO THE SPECIFICATION:

Amend the title throughout, declaration excepted, to:

--MAGNETIC RECORDING MEDIUM WITH Cr UNDERFILM ~~AND PRODUCTION~~  
~~METHOD THEREOF AND MAGNETIC RECORDING DEVICE~~--.

Please replace the paragraph beginning at page 39, line  
6, with the following amended paragraph:

--As is evident from the graph of FIG. 4, provided the  
film thickness ratio  $t_2/t_1$  is no less than 1.0 and no more than  
3.0, then in the cases of a second underfilm of a Cr30Mo alloy, a  
Cr40Mo alloy, a Cr25W alloy or a Cr35W alloy, a coercive force of  
more than 2000 (Oe) was obtained. Furthermore, in those cases in  
which a Cr20Mo alloy was used for the second underfilm, a  
coercive force exceeding 2000 (Oe) was achieved for a film  
thickness ratio  $t_2/t_1$  of 1.0. In the above examples, Cr30Mo, for  
example, indicates a Cr alloy with 30 atomic percent Mo.--